



NORTH CAROLINA DEPARTMENT OF STATE TREASURER

STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

BRADFORD B. BRINER
STATE TREASURER OF NORTH CAROLINA

DENISE CANADA
DIVISION DIRECTOR

Instructions for Submitting Audit Invoices (Updated January 2026)

North Carolina General Statute 159-34(a) requires that: "The finance officer shall file a copy of the audit report with the secretary [of the Local Government Commission], and shall submit all bills or claims for audit fees and costs to the secretary for his approval." These instructions are provided to assist units in preparing and submitting audit invoices for approval and to facilitate the review and approval of invoices.

Invoice Contents

Please ensure that your uploaded invoice includes the following:

- General information
 - Audit firm
 - Unit name
 - Invoice date (may not be dated before date of contract or in the future)
 - Invoice number
- Fee
 - If invoice is for an audit report, indicate fiscal year of the report
 - If invoice is for an agreed upon procedure (AUP), indicate "pension" or "special"
 - Indicate if the invoice is a final invoice or an interim invoice by clearly labeling invoiced fee as "final" or as "interim", "partial", etc.
 - If the invoice is an interim invoice, please ensure that the total of the current invoice plus any previously submitted invoices does not exceed 75% of the prior year's total invoices submitted for the unit's audit
 - If the invoice is a final invoice, please include a breakdown of the total bill indicating the amount charged for each of the following:
 - Audit fee
 - Fee per major program
 - Financial statement preparation fee
 - All other non-attest services

Invoice Submission

Audit invoices should be submitted to the secretary for approval via the [LGC File Transfer Portal](#).

Note: *Delays in approval may occur when invoice submission fields are inaccurately entered into the LGC File Transfer Portal. Please double check your portal entries to avoid approval delays.*

- Access the LGC File Transfer Portal at <https://lgcportal.nctreasurer.com/>

- Select "Invoices"
- Complete the information required on the upload form, attach your PDF file and submit
- Confirmation emails will be sent to all email addresses provided in the upload form

Review and Approval

- Interim invoices will be reviewed to ensure:
 - Invoices in total are not more than 75% of the prior year invoices submitted for the unit's audit
 - Invoices are not dated before the contract date or in the future
- Final invoices will only be approved after the audited financial statements and any compliance audits have been reviewed by staff
- If the invoice is approved, staff will email the auditor the PDF invoice marked "Approved" with the approval date
- If the invoice cannot be approved (for a reason other than pending staff review of audit report) an email will be sent to the auditor stating what action(s) must be taken to gain approval

Invoice Payment

- The auditor presents the invoice marked with "LGC staff" approval to the unit of government for payment in accordance with G.S. 159-34
- As stated in [20 NCAC 03 .0505](#): "All invoices for services rendered in an audit engagement as defined in Rule .0503 of this Section shall be submitted to the Secretary for approval before any payment is made. Payment before approval is a violation of law pursuant to G.S. 159-34(a)."

For assistance please contact: LGCInvoice@nctreasurer.com